Amendments to the Claims:

- 1. (canceled)
- 2. (canceled)
- 3. (canceled)
- 4. (canceled)
- 5. (currently amended) A nail trimming belt and exercise wheel assembly consisting of a nail trimming belt and an exercise wheel, the exercise wheel defining an interior cylindrical surface, the nail trimming belt having a first outer layer of high friction slip resistant material disposed on said interior cylindrical surface of the exercise wheel, the nail trimming belt further having a second layer of abrasive material sand paper secured to the first layer of high friction slip resistant material such that an abrasive surface is exposed on an interior cylindrical surface of the assembly.
- 6. (canceled)
- 7. (previously presented) A nail trimming belt and exercise wheel assembly according to Claim 5, the nail trimming belt having a third inner layer disposed over the second layer and having a plurality of spaced transversely extending rungs which expose selected areas of abrasive material therebetween.
- 8. (previously presented) A nail trimming belt and exercise wheel assembly according to Claim 5, the nail trimming belt having a free coupling end adapted to be releasably secured to the belt to form a loop of selected diameter commensurate with an internal diameter of the exercise wheel.